



AMERICAN
PENSION
SERVICES

FAIR MARKET VALUATION

INSTRUCTIONS:

The **Fair Market Valuation (FMV)** form is to be used when assigning or changing the value of an asset held in your retirement account, or for annual valuation required by law.

A qualified independent appraiser (QIA) must complete the valuation of your particular asset. This could include such sources as County Assessors, Appraisers, or an ERISA valuation professional.

Account Owner may NOT complete the QIA's section of this form.

If there is a change in value, this form **must** be notarized and accompanied with applicable supporting documents listed below.

USE THIS FORM FOR:

- ◇ Providing Annual Valuation Data
- ◇ In-kind Recharacterization
- ◇ Roth Conversions

**The attached form is for valuation of accounts as of December 31, 2014 ONLY.
This valuation will not change the value of your account as of April 25, 2014 and WILL NOT change or modify your potential allocation of loss under the Proposed Plan of Liquidation.**



REQUIRED DOCUMENTS:



APPLICABLE SUPPORTING DOCUMENTATION MUST ACCOMPANY YOUR COMPLETED FMV FORM.

- Appraiser or Licensed Professional Credentials
- Bankruptcy Paperwork
- Receivership Paperwork
- Foreclosure Documentation
- Court Documentation
- K1 must be accompanied by a letter from an officer of the company on official letterhead stating the reasons for the value change, as well as a fair market valuation of the underlying assets of the LLC.

SUBMISSION OPTIONS:

Overnight and Regular Mail:

4168 W. 12600 S. Ste 300
Riverton, UT 84096

Fax:

(801) 208-7310

Email:

enquistj@ballardspahr.com

DO NOT SUBMIT THIS COVER WITH YOUR FMV FORM



FAIR MARKET VALUATION

1. Account Owner Information						
Account Owner Name:				Account No. (4 or 5 Digits)		
Email Address:		Primary Daytime Phone No.:		Fax No.:		
2. Asset Information						
Asset Description/ Name:						
Current Value of Asset: \$ _____				Purchase Price of Asset: \$ _____		

Please include supporting documentation listed on cover regarding this valuation

****This valuation does not affect account values as of April 25, 2014 and has no impact on clients' allocation of loss****

<input type="checkbox"/> ASSET VALUE HAS NOT CHANGED (Skip Step 3 and Sign Below)

3. QIA Information						
<input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs.		QIA Name:			Title:	
Address:			City:		State:	Zip Code:
Primary Daytime Phone No.:			Fax No.:		E-mail:	

I certify that I am qualified to give an independent valuation for the asset called _____,

an LLC Real Property Promissory Note Unsecured Note Other: _____

I am aware this valuation is used for reporting to the Internal Revenue Service. I understand that any inaccurate or misleading valuation of any asset may result in penalties and fines for both the valuator and account owner.

X Licensed QIA Signature: _____ **Date:** _____

NOTARY:	
State of _____ County of _____ By: _____ Name: _____ Its: _____	

I have read and approved all documents associated with this valuation. I certify I am the owner of the above-referenced account and that I have retained the services of the individual listed in Item 3 above to prepare, present and attest to the value of the asset contained in item 2 provided above. I declare that I have examined this document, including accompanying information, and to the best of my knowledge and belief, it is true, correct, and complete. I agree that the valuation stated on this form represents the value of the listed asset as of December 31, 2014 and, in no way, changes, alters, or modifies the value of my account on April 25, 2014; nor does this valuation change, alter, or modify my allocation of loss under the Plan of Liquidation for APS.

X Account Owner's Signature: _____ **Date:** _____